

Rules of procedures for the BER

You have been presented with a complete copy of our rules of procedures but would like to touch on several points included in that document.

First the Taxpayer is notified in writing by the clerk to the board advising them of date and time of the appeal. This is done Days prior to the appointed date.

Once they are notified the clerk may reschedule only for reason of hardship such as medical emergency, death of family member , incapacitation etc. Each request must be accompanied by evidence of hardship at the time of request and must be requested within 24 hours of the meeting with few exceptions. All other rescheduling must be approved by the board and must be made in writing to the clerk to the board not later than 48 hours before the meeting.

If approved the board will request the clerk to reschedule the appointment...if denied the appeal will be heard in the absence of the appellant and review all timely received evidence to make a decision.

Any taxpayer who owns or controls property in the county may appeal their own property or property owned by others of which they have no vested interest. This is by state statute. If the taxpayer wishes to designate a power of attorney to another to represent their interest they may do so by signing a specific power of attorney form that they request from the clerk.

Partnerships, corporations and LLCs can appoint a partner or employee without the POA. Also attorneys practicing within the state may represent a client without a power of attorney..

Hearings may be conducted by the entire board or panels of at least three board members and a decision by the panel constitutes a decision by the entire board.

A quorum for a panel is a majority of that panel.

If the entire board is set to hear appeals and the quorum is not present the taxpayer and assessor may mutually agree to continue on with the appeal. If either party disagrees with continuation the appeal will be rescheduled for a later date.

When the chairperson calls the case and the taxpayer is not present the appeal will be placed at the end of the agenda and called again. If the taxpayer is still not present the case will be heard using and reviewing all timely data submitted by the taxpayer and also review any data that the county may present.

Procedures on the day of appeal:

1) appellant will sign in at the sign in station at the entrance to the meeting room. At this time if the appraiser has determined that a further reduction to the value is warranted and not able to contact the taxpayer they will be given a yellow slip with the page and appeal number on it and asked to present it to a board member.

Upon receiving the slip the board member will advise the taxpayer of the new suggested value and ask if they would like to accept it. If so it is placed on the front end of the schedule and if not they will be heard in the order in which they signed in.

While this was not originally placed as part of the procedures, the board adopted this action because they discovered that many appellants were waiting to be heard and when called and advised of

the change they many times gladly accepted the new value.

The taxpayer appreciates this procedure because once the meeting begins they are called up and confirm their acceptance of the value...the board motions, seconds and votes on the value and the taxpayer is free to leave. We feel it is good customer relations.

However before we begin the meeting I make several opening comments concerning our procedures for the meeting. Among my comments I include the type of evidence the law allows us to consider; definitions of terms that they will hear throughout the day; the amount of time they will have to present their appeal (but add that as long as they are giving pertinent information vital to their appeal the will not be cut off at the end of the timeframe and will be allowed to continue...the time limit is a guide line only); the procedure for our decision rendering at the end of the appeals and how they will be notified and in what timeframe; the fact that they may appeal our decision if they do not agree with our decision and that this information is included in our decision letter; and end with a statement that the members of the BER are not employees of the county but rather in private practice dealing in real estate or real estate related fields.

Recently since the Pearson group has been doing their review the appellant is given the opportunity to opt out of the appeal for that day and reschedule after the new board is seated. Less than 10 have opted out.

After we ask if anyone has questions and we respond to any we begin the appeals for the day.

If there are any questions I would be happy to answer any at this time.